IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.14 OF 2007

The Commissioner of Income-Tax-3)..Appellant

Versus

M/s.Hercules Investments P.Ltd.,)..Respondents

Mr.Vimal Gupta with Mr.P.S.Sahadevan for appellant.

Mr.J.D.Mistry with Mr.Raj Darak for respondents.

Coram : F.I.Rebello &
R.S.Mohite,JJ

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs and considering the CIT Circular, the appeal as filed would not be maintainable. The question of law, if any, is left open for consideration in an appropriate case. Appeal disposed of accordingly.

(R.S.Mohite,J) **(F.I.Rebello,J)**